



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शुक्रवार, 4 अगस्त, 2006/13 श्रावण, 1928

हिमाचल प्रदेश सरकार

[Authoritative English text of this Department notification No. TPT-F (6)2/2000, dated 26-7-2006 as required under clause (3) of Article 348 of the Constitution of India].

TRANSPORT DEPARTMENT

NOTIFICATION

Shimla-171 002, the 26th July, 2006

No. TPT-F(6)2/2000.—Whereas the draft amendment rules titled as the Himachal Pradesh Motor Vehicles Taxation (First Amendment) Rules, 2006 were published in the Rajpatra, Himachal Pradesh (Extra Ordinary) on 17-6-2006 vide notification of even number dated 27-5-2006 in pursuance of the provision of Section-21 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972, for inviting objections and suggestions from persons likely to be affected thereby as required under Section-21 of the Himachal Pradesh Motor Vehicles Taxation Act 1972, within a period of 30 days from the date of publication.

And whereas the Government has considered the objections/suggestions received from general public on the said draft rules.

Now, therefore, in exercise of powers conferred by sub-section (1) of Section-21 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972, the Governor, Himachal Pradesh is pleased to make the following rules, namely:—

1. *Short title.*—(1) These rules shall be called the Himachal Pradesh Motor Vehicles Taxation (First Amendment) Rules, 2006.

(2) It shall and shall always be deemed to have come into force on 31st day of July, 2002.

2. *Amendment to Rule 4-A.*—For the existing rule 4-A of the Himachal Pradesh Motor Vehicles Taxation Rules, 1974, the following shall be substituted, namely:—

“4-A. *Penalty for delay in payment of tax.*—If the owner of the motor vehicle fails to pay the tax due under section 3 of the Act, within the time specified in rule-4 of these rules or under section 3-A of the Act by the specified date notified as per provisions of sub-section (2) of section 3-A of the Act, the taxation authority after giving opportunity of being heard shall direct the owner to pay the penalty at the rate of 25 percent per annum of the tax due from him:

Provided that penalty so levied shall be calculated/computed proportionately on day-to-day basis in case the delay period is less than one year and it shall not exceed the sum of tax due from such owner at the time of computing the penalty:

Provided further that the penalty shall be computed on the 16th day of every month which shall be the defined point of time for the purpose of calculating the penalty and the upper ceiling of penalty shall be the cumulative arrears of tax due on the date of computation of penalty.”

By order,

Sd/-
Principal Secretary.